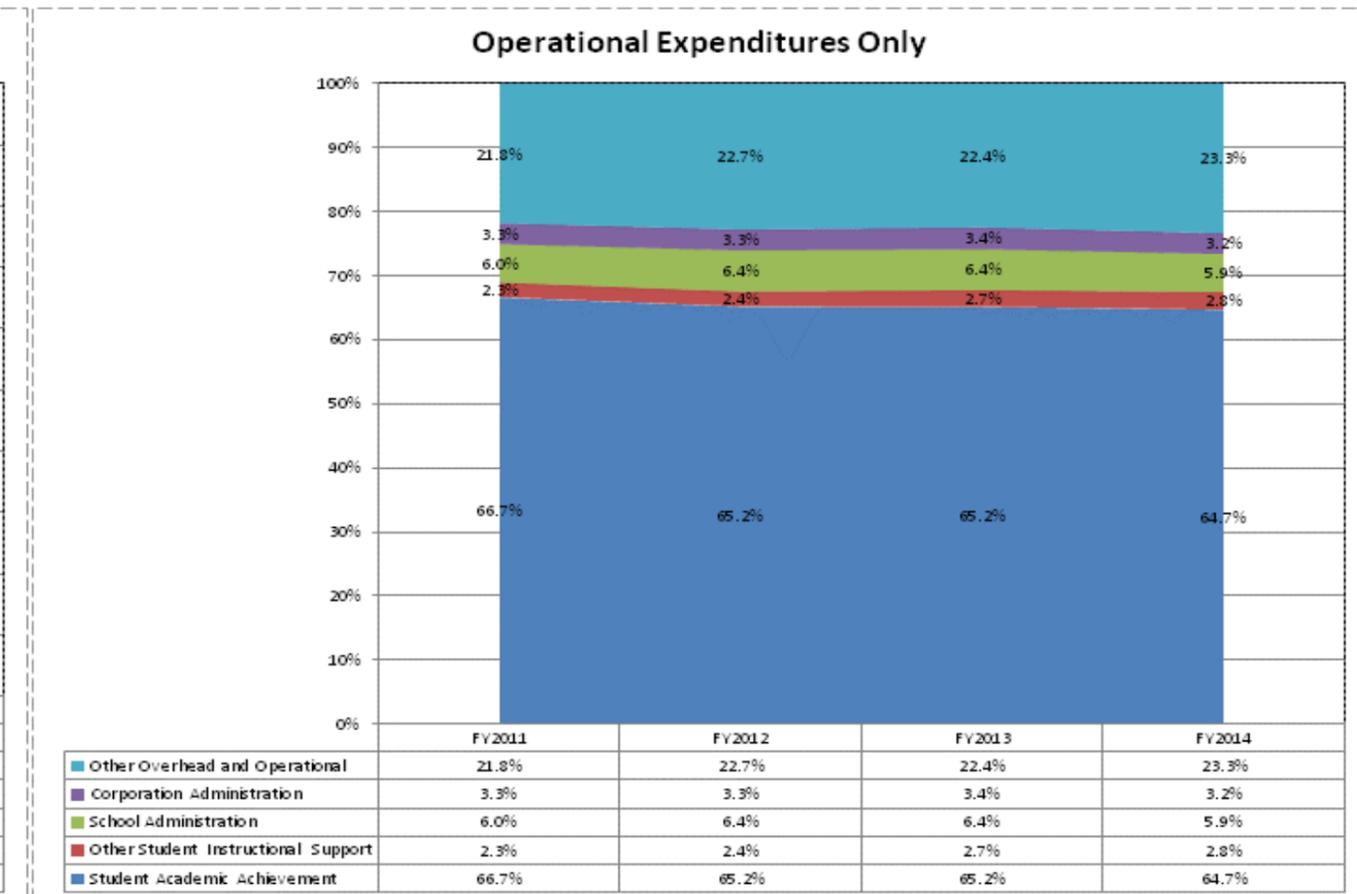
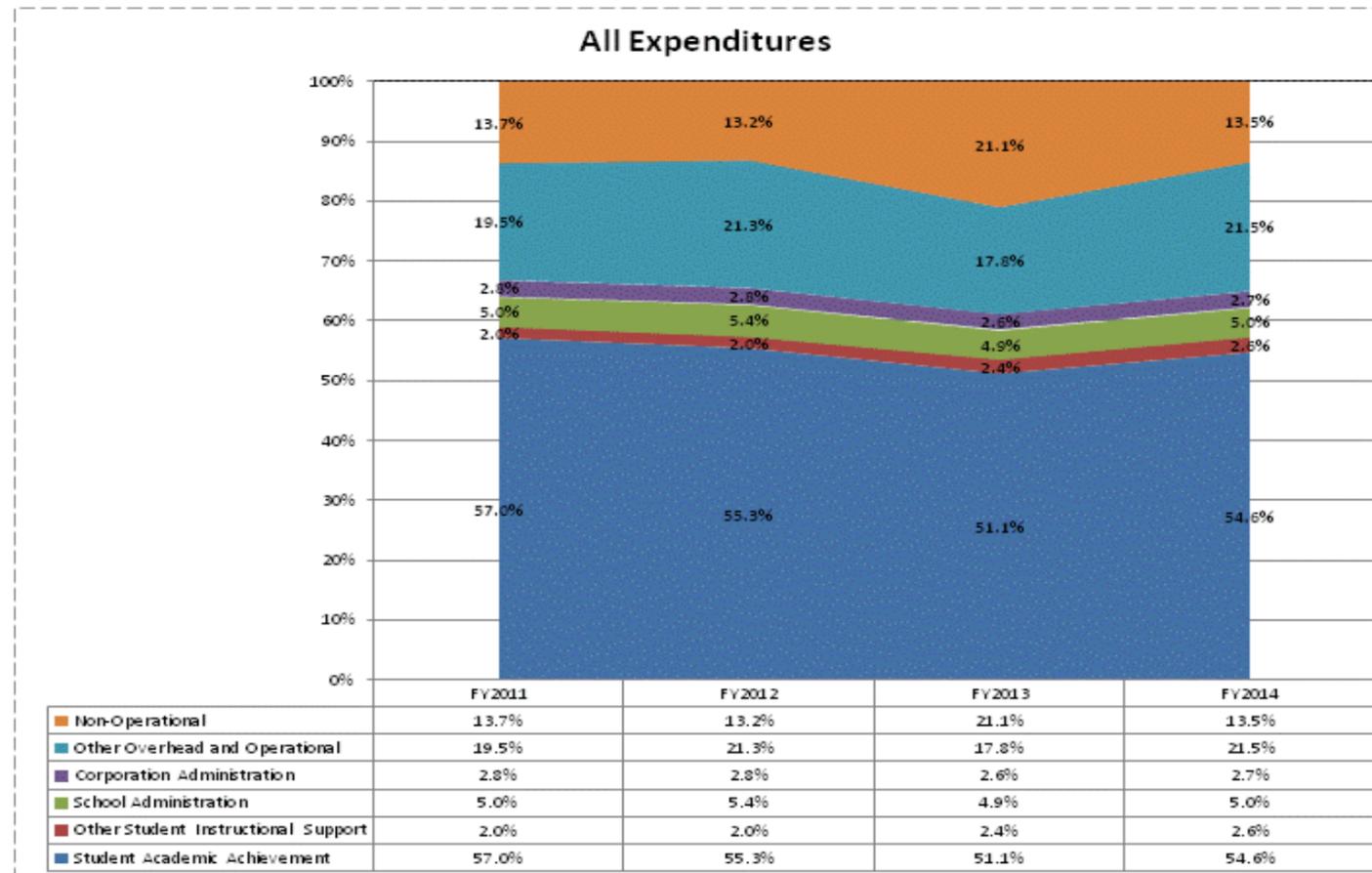


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Salem Community Schools (8205)

Salem Community Schools (8205)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,932,117	54.8%	\$10,136,380	53.8%	\$10,389,339	51.1%	\$10,607,104	54.6%
Student Instructional Support	\$1,244,378	6.9%	\$1,379,195	7.3%	\$1,489,600	7.3%	\$1,476,541	7.6%
Overhead and Operational Nonoperational	\$3,954,194	21.8%	\$4,279,923	22.7%	\$4,160,285	20.5%	\$4,705,677	24.2%
Nonoperational	\$3,007,456	16.6%	\$3,051,519	16.2%	\$4,291,600	21.1%	\$2,628,136	13.5%
Grand Total	\$18,138,145		\$18,847,016		\$20,330,824		\$19,417,458	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.6%	61.1%	58.4%	62.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Salem Community Schools (8205)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$35,083	\$0	\$0	\$256,264	> 500%	N/A	N/A
11100 Regular Programs; Elementary	\$3,020,398	\$4,065,021	\$3,754,479	\$3,496,332	16%	-14%	-7%
11200 Regular Programs; Middle/Junior High	\$1,782,002	\$1,971,800	\$1,948,896	\$1,999,078	12%	1%	3%
11300 Regular Programs; High School	\$1,604,093	\$2,253,607	\$2,226,087	\$2,281,925	42%	1%	3%
11590 Other Vocational Education Programs	\$27,239	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$114,182	\$185,141	\$129,342	\$143,969	26%	-22%	11%
11910 Other Regular Programs; Competency Testing	\$4,906	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,716	\$28,720	\$55,635	\$32,140	200%	12%	-42%
12210 Mental Disabilities; Mild Mental Disabilities	\$31,130	\$905	\$600	\$1,358	-96%	50%	126%
12350 Physical Impairment; Homebound	\$4,765	\$0	\$327	\$736	-85%	N/A	125%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$14,935	\$19,085	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$133,657	\$139,842	\$145,821	\$143,398	7%	3%	-2%
12900 Other Special Programs	\$3,770	\$4,395	\$237,702	\$218,380	> 500%	> 500%	-8%
14100 Summer School Programs; Elementary	\$1,677	\$12,494	\$1,307	\$493	-71%	-96%	-62%
14200 Summer School Programs; Middle/Junior High School	\$13,539	\$757	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$7,418	\$0	\$6,194	\$0	-100%	N/A	-100%
16100 Remediation Testing	\$38,880	\$59,803	\$50,625	\$64,947	67%	9%	28%
16200 Preventive Remediation	\$0	\$0	\$0	\$196	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$207,256	\$213,585	\$99,933	\$138,929	-33%	-35%	39%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$691,832	\$586,732	\$1,125,223	\$1,167,095	69%	99%	4%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$23,208	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$101,098	\$62,913	\$24,182	\$27,674	-73%	-56%	14%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$2,333	\$0	N/A	N/A	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$664	\$0	\$0	\$4,125	> 500%	N/A	N/A
22220 Library/Media Services; School Library	\$258,863	\$219,920	\$237,775	\$233,562	-10%	6%	-2%
22230 Library/Media Services; Audiovisual	\$18,441	\$15,032	\$14,416	\$13,788	-25%	-8%	-4%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$2,105	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$125,258	\$159,898	\$212,824	\$231,499	85%	45%	9%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$19,026	\$17,479	N/A	N/A	-8%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,243	\$133,928	\$95,415	\$110,292	-41%	-18%	16%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,861	\$638	\$1,196	\$235	-87%	-63%	-80%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$60	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$412,681	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,853,587	\$10,136,380	\$10,389,339	\$10,607,104	20%	5%	2%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$20,569	\$21,783	\$23,068	\$30,203	47%	39%	31%
21130 Attendance and Social Work Services; Social Work Services	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$218,284	\$237,873	\$282,451	\$295,193	35%	24%	5%
21240 Guidance Services; Information Services	\$6,919	\$9,781	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$33,817	\$21,881	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$0	\$20,498	\$113	\$196	N/A	-99%	74%
21340 Health Services; Nurse Services	\$51,153	\$63,434	\$78,870	\$80,710	58%	27%	2%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$69,999	\$69,952	N/A	N/A	0%
21890 Special Education Administration; Other Special Education Administration	\$402	\$0	\$0	\$0	-100%	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$32,665	\$33,274	\$35,528	N/A	9%	7%
24100 Office of The Principal	\$743,929	\$971,278	\$1,001,824	\$964,760	30%	-1%	-4%
Student Instructional Support Total	\$1,076,073	\$1,379,195	\$1,489,600	\$1,476,541	37%	7%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Salem Community Schools (8205)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$288	\$1,218	\$641	\$0	-100%	-100%	-100%
23150 Board of Education; Legal Services	\$8,287	\$7,052	\$16,903	\$8,296	0%	18%	-51%
23160 Board of Education; Promotion Expenses	\$2,094	\$1,188	\$670	\$2,841	36%	139%	324%
23190 Board of Education; Other Governing Body Services	\$1,864	\$3,047	\$323	\$3,522	89%	16%	> 500%
23210 Executive Administration; Office of The Superintendent	\$380,520	\$564,807	\$510,953	\$498,532	31%	-12%	-2%
23220 Executive Administration; Community Relations	\$0	\$0	\$53	\$740	N/A	N/A	> 500%
23230 Executive Administration; Staff Relations and Negotiations	\$256	\$0	\$0	\$856	235%	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$217	\$400	N/A	N/A	84%
25191 Other Fiscal Services; Refund of Revenue	\$1,992	\$3,995	\$918	\$4,443	123%	11%	384%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$730	\$757	N/A	N/A	4%
25199 Other Fiscal Services; Other	\$0	\$4,946	\$0	\$0	N/A	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$410	\$145	\$135	\$0	-100%	-100%	-100%
25710 Personnel Services; Supervision of Personnel Services	\$40	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$5,891	\$3,030	N/A	N/A	-49%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$91,099	\$3,031	\$0	N/A	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,463,034	\$1,734,661	\$1,592,105	\$1,741,038	19%	0%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$122	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$264,972	\$235,669	\$233,789	\$222,451	-16%	-6%	-5%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$13,000	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$78,364	\$116,909	\$80,896	\$151,270	93%	29%	87%
27010 Student Transportation; Service Area Direction	\$3,877	\$72,264	\$102,760	\$81,433	> 500%	13%	-21%
27100 Student Transportation; Vehicle Operation	\$433,737	\$501,358	\$511,620	\$548,794	27%	9%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$124,734	\$129,456	\$164,939	\$184,424	48%	42%	12%
27400 Student Transportation; Purchase of School Buses	\$222,230	\$0	-\$28,862	\$211,060	-5%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$14,840	\$20,196	\$176	\$24,104	62%	19%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$19,484	\$76,660	\$94,556	\$105,785	443%	38%	12%
27910 Student Transportation; Bus Driver Training	\$2,267	\$2,414	\$3,343	\$2,389	5%	-1%	-29%
31100 Food Services Operations; Service Area Direction	\$1,120	\$1,652	\$3,482	\$1,537	37%	-7%	-56%
31200 Food Services Operations; Food Preparation and Dispensing	\$291,989	\$315,508	\$624,964	\$468,954	61%	49%	-25%
31400 Food Services Operations; Food Purchases	\$325,721	\$335,482	\$195,240	\$369,800	14%	10%	89%
31900 Other Food Services	\$55,152	\$60,195	\$40,810	\$56,222	2%	-7%	38%
Overhead and Operational Total	\$3,697,392	\$4,279,923	\$4,160,285	\$4,705,677	27%	10%	13%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$39	N/A	N/A	N/A
33500 Welfare Activities Services	\$0	\$0	\$0	\$288	N/A	N/A	N/A
33990 Other Community Services; Other	\$388	\$0	\$5,263	\$2,260	483%	N/A	-57%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$53,194	\$46,273	\$51,103	\$47,269	-11%	2%	-8%
43000 Facilities Acquisition and Construction; Professional Services	\$52,179	\$45,514	\$109,676	\$61,129	17%	34%	-44%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$703,040	\$620,302	\$51,424	\$182,777	-74%	-71%	255%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$35,799	\$0	\$1,850,516	\$36,575	2%	N/A	-98%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$17,562	\$17,293	N/A	N/A	-2%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$151,691	\$71,757	\$70,755	\$28,367	-81%	-60%	-60%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$105,000	\$115,000	\$140,000	\$145,000	38%	26%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$21,539	\$21,539	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$98,200	\$86,534	\$64,082	\$57,166	-42%	-34%	-11%
52200 Debt Services; Interest on Debt; Temporary Loans	\$109	\$93,790	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Salem Community Schools (8205)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,798,850	\$1,575,675	\$980,000	\$1,290,000	-28%	-18%	32%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$377,491	\$470,473	\$459,713	N/A	22%	-2%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$15,050	\$140,681	\$250,434	N/A	> 500%	78%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$2,950	\$16,050	N/A	N/A	444%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$310,059	\$0	N/A	N/A	-100%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$4,134	\$5,519	\$12,238	N/A	196%	122%
59100 Other Debt Services Obligations; Registrars Fee	\$9,000	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$3,007,449	\$3,051,519	\$4,291,600	\$2,628,136	-13%	-14%	-39%
Prorated By Fund							
26491 2007 Account Code - PERF	\$153,104	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$704,993	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$449,138	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$368	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$196,041	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,503,644	\$0	\$0	\$0	N/A	N/A	N/A